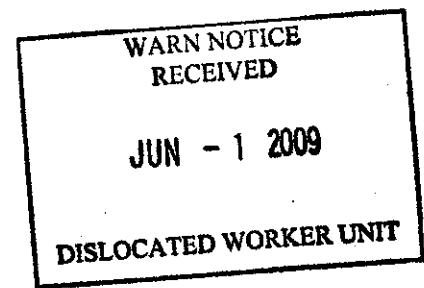


BY U.S. MAIL

May 27, 2009

Ms. Jennifer Long
Indiana Department of Workforce Development
10 North Senate Avenue
Indianapolis, IN 46204



Re: Guardian Automotive Products, Inc.
Mass Layoff at Ligonier, IN Plant

Dear Ms. Long:

As you are aware, the Guardian Automotive Products, Inc. plant located at 860 West U.S. 6, Ligonier, IN 46767 experienced a mass layoff beginning approximately May 8, 2009, that was anticipated to last for approximately twelve (12) weeks. We informed you at that time that part of the layoff would involve a permanent loss of jobs. This letter serves as notice that 33 employees will be permanently laid off on June 5, 2009.

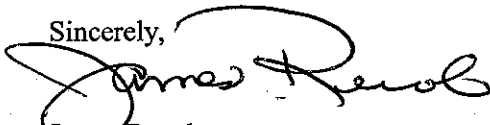
As part of that permanent layoff, there are 33 full time employees in the following job categories:

1. Production workers;
2. Shipping/receiving clerks;
3. Quality control;
4. Maintenance;

None of the affected employees are unionized or subject to the terms of a collective bargaining agreement. No bumping rights apply. Given the economic uncertainty of these times, it is possible that the mass layoff announced on May 4, 2009 could last longer than six (6) months.

In the event that you have questions regarding the mass layoff or if you need more detailed information about the names of affected employees and their job classifications, please contact the undersigned at 260-894-7750.

Sincerely,


James Recob
Plant Manager